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**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH**

THE SCO GROUP, INC.

Plaintiff/Counterclaim-Defendant,

v.

INTERNATIONAL BUSINESS
MACHINES CORPORATION,

Defendant/Counterclaim-Plaintiff.

**SCO'S MEMORANDUM IN
OPPOSITION TO IBM'S MOTION
FOR LEAVE TO FILE SUR-REPLY**

Case No. 2:03CV0294DAK

Honorable Dale A. Kimball
Magistrate Judge Brooke C. Wells

SCO respectfully submits this Memorandum in Opposition to IBM's Motion for Leave to File a Sur-Reply.

SCO opposes IBM's Motion because IBM has failed to make any showing of any need for an exception to the rule that the moving party, in this instance SCO, is entitled finally to respond to the non-moving party's arguments. IBM's proposed sur-reply contains nothing more than IBM's broad assertions that IBM's arguments are correct and that SCO's are wrong; the fact that IBM has sought leave to file a brief of up to 40 pages in length on the issue serves to underscore the impropriety of IBM's effort to have the "last word" in the briefing. IBM, like any non-moving party, is entitled to respond to SCO's arguments at oral argument. Nothing in IBM's proposed sur-reply warrants a departure from the normal sequence of briefing.

DATED this 20th day of April, 2007.

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By: /s/ Edward Normand

CERTIFICATE OF SERVICE

Plaintiff/Counterclaim-Defendant, The SCO Group, Inc., hereby certifies that a true and correct copy of the foregoing was served on Defendant/Counterclaim-Plaintiff, International Business Machines Corporation on this 20th day of April, 2007, via CM/ECF to the following:

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